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December 6, 2005

Via Electronic Filing and Hand Delivery

The Honorable Kent A. Jordan
United States District Court
for the District of Delaware
J. Caleb Boggs Federal Building
844 N. King Street
Wilmington, DE 19801

RE: Martin Durant v. Perfect Care Nurses, Inc.
C. A. No. 04-1534 (KAJ)

Dear Judge Jordan:

I represent the Defendant, Perfect Care Nurses, Inc., and Jeffrey Martin represents the Plaintiff, Martin Durant, in the above-referenced matter. This letter is a status update regarding the resolution of this case. The parties mediated their dispute before Magistrate Judge Thyng on October 17, 2005. At the mediation conference, the parties agreed to settle this case for a specific dollar amount. After the parties had negotiated the additional non-payment terms of the settlement agreement, the Defendant advised counsel and Judge Thyng for the first time that it had received a Notice of Tax Lien from the IRS with respect to the Plaintiff.

We immediately consulted a member of my Firm's Tax Department and determined that the Defendant cannot pay the settlement amount to the Plaintiff without violating the terms of the IRS Notice of Tax Lien. Counsel held a follow-up teleconference with Judge Thyng on October 21, 2005. During that teleconference it was determined that the Plaintiff would take all appropriate and necessary steps to clear the IRS lien before Defendant could make the settlement payment. Mr. Martin counseled the Plaintiff with respect to his obligation to clear the IRS lien, however, to date the Plaintiff has apparently taken no appreciable steps to do so.

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Thus, the parties have settled this case but cannot consummate the settlement until the Plaintiff clears the IRS lien. We are available at the convenience of the Court to discuss, as necessary.

Respectfully submitted,

WHITE AND WILLIAMS LLP

By: 

Marc S. Casarino

MSC:kab

cc: Hon. Mary Pat Thyng
Jeffrey K. Martin, Esquire
Christian J. Singewald, Esquire